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TO : Office of the Comptroller
ATTN : T. A. S.
VIA : SSA/Comptroller
SUBJECT: Optional Procedure for Posting Disbursements to
Allotment Control Records
REF : HB [REDACTED] Paragraph 4

25X1A

1. This division uses the Optional Procedure for posting Disbursements to Allotment Control Records, as provided in the referenced Handbook. We find it provides adequate control for our budgetary requirements. In reviewing this procedure, as a part of a study of our Support Staff activities, the Management Staff has proposed a simplification which does not lessen the control provided but does substantially reduce the manhours required in posting and adjusting each separate obligation.

2. Attached is a copy of the Management Staff proposal as well as an abbreviated version of the present procedure which reflects the changes proposed.

3. FE Division would like to test the proposed revised procedure, which will have Agency-wide application if it proves acceptable. Your approval is therefore requested to try this deviation from HB [REDACTED] on a test basis.

25X1A

Chief, Support Staff, FE Division

CONCUR:

SSA/Comptroller

APPROVED:

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RECOMMENDATION:

Discontinue the present procedure of posting and adjusting individual Headquarters obligations to their cost center accounts and adopt a revised procedure (TAB A) requiring the posting of only monthly summarizations of liquidated and unliquidated obligations.

JUSTIFICATION:

Analysis of the accounts maintenance procedures presently adhered to by the B&F Section indicates that the daily postings of Headquarters obligations to their respective cost centers is duplicating information already available on the documents themselves and a matter of record within the section files by cost center. Further, the obligations are rarely liquidated for the same amount as originally established. This requires that adjustments be made to the original amount posted to the cost center account as well as a notation of the difference on the cover sheet attached to the document in the files.

The time and effort expended at present in posting and subsequent adjusting of each individual Headquarters obligation to the proper cost center account could be diverted elsewhere with no loss in the availability or accuracy of information within the Section by adoption of the above recommendation. Increased accuracy would actually be achieved, in that, all liquidated obligations would be entered as actual amounts rather than adjusting to the nearest whole dollar the original amount estimated and entered as the obligation. The probability of human errors occurring would also be reduced in direct proportion to the reduction in the number of entries required.

In essence, this recommendation prescribes utilization of the present files containing the obligating documents as working records during the month. The cost center account books would reflect only monthly summarization of activity, but would be available for more detailed accounting applications as required during the closing month of the Fiscal Year.

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